Customer Number: 20277

UTILITY PATENT APPLICATION UNDER 37 CFR 1.53(b)

Mail Stop Patent Application Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 Sir:



Transmitted herewith for filing is the patent application of:

INVENTOR: Tsuyoshi SUGIHARA

FOR: SEMICONDUCTOR DEVICE HAVING TRENCH ISOLATION

Encios	ed are:
\boxtimes	23 pages of specification, claims, abstract.
\boxtimes	Declaration and Power of Attorney.
\boxtimes	Priority Claimed.
	Certified copy of Japanese Patent Application No. 2003-162602
oxtimes .	16 sheets of formal drawing.
\boxtimes	An assignment of the invention to Renesas Technology Corp.
	and the assignment recordation fee.
	An associate power of attorney.
	A verified statement to establish small entity status under 37 CFR 1.9 and 37 CFR 1.27.
\boxtimes	Information Disclosure Statement, Form PTO-1449 and references.
\boxtimes	Return Receipt Postcard

The filing fee has been calculated as shown below:

	NO. OF CLAIMS		EXTRA CLAIMS	RATE	AMOUNT
Total Claims	5	-20	0	\$18.00	\$0.00
Independent Claims	1	-3	0	\$86.00	\$0.00
Multiple Dependent Claim(s)					
	Basic Fee	\$770.00			
Total of Above Calculations Less ½ for Small Entity					
			4	Total Fee	\$810.00

\boxtimes	Please charge my Deposit Account No. 500417 in the amount of \$810.00.	A duplicate
5 7	copy of this sheet is enclosed.	-

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Any patent application processing fees under 37 CFR 1.17.

Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

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Date: February 26, 2004